

Exhibit A

| Claim Number | Creditor Name | ACR Procedures | Claim Amount |
|--------------------|--------------------------------|--------------------------------------|--------------|
| 50373 | ADORNO ESQUILIN, MILISA | Public Employee | \$0.00 |
| 70430 | AGUILA GEIRING, VICKIE | Pension/Retiree | \$0.00 |
| 5544 | ALMODEVAR RAMIREZ, EDEL W | Public Employee | \$0.00 |
| 12941 | ALVARADO CARTAGENA, HÉCTOR | Public Employee | \$0.00 |
| 143747 | ALVARADO FERNANDEZ, ALEX M. | Pension/Retiree | \$0.00 |
| 20741 ¹ | ALVARADO, JULIA B | Pension/Retiree | \$0.00 |
| 6171 | ANDINO VEGA, MILDRED | Public Employee | \$0.00 |
| 156869 | ANGULO CINTRON, MARIA C | Public Employee | \$0.00 |
| 12765 | APONTE FEBLES, ESTEBAN | Pension/Retiree | \$0.00 |
| 37226 | APONTE PEREZ, ZENAIDA | Public Employee & Union Grievance | \$0.00 |
| 5887 | AROCHO NIEVES, JOSÉ | Public Employee | \$0.00 |
| 48989 | ARZON MENDEZ, JOSE R. | Public Employee | \$0.00 |
| 5768 | BARBOZA VELEZ, CECILIA | Public Employee | \$0.00 |
| 5783 | BELTRAN SOTO, MARILYN | Pension/Retiree | \$0.00 |
| 85586 | BIRRIEL CACERES, NORA I | Public Employee | \$0.00 |
| 35422 | CAMACHO HERNANDEZ, MARIA DEL C | Public Employee & Union Grievance | \$0.00 |
| 4961 | CARBONERA, PEDRO | Public Employee | \$0.00 |

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| 20185 | CARTAGENA, HECTOR ALVAREZ | Public Employee | \$0.00 |
| 93661 ¹ | CASASNOVAS CUEVAS, LUZ N | Public Employee | \$0.00 |
| 6524 | CASIANO AYALA, PEDRO A | Public Employee & Union Grievance | \$0.00 |
| 63187 | CASTRO ECHEVARRIA, ALBA J | Public Employee | \$0.00 |
| 40502 | CEPEDA RODRIGUEZ, CARMEN R | Public Employee & Union Grievance | \$0.00 |
| 47259 | CINTRON VELAZQUEZ, LUIS I | Public Employee & Union Grievance | \$0.00 |
| 5540 | COLLAZO OROPEZA, GISELA | Public Employee | \$0.00 |
| 29492-1 | COLLAZO OTERO, MARIEL | Public Employee | \$0.00 |
| 38458 | COLON CRUZ, JOSE A. | Public Employee | \$0.00 |
| 19990 | COLON IRIZARRY, RAMON | Public Employee | \$0.00 |
| 80529 | COLON SANCHEZ, MARIA | Public Employee & Union Grievance | \$0.00 |
| 46988 ¹ | CORDERO ROSA, CARLOS J. | Public Employee | \$0.00 |
| 49590 | COSME RIVERA, HERIBERTO | Public Employee | \$0.00 |
| 12573 | CRUZ COLLAZO, MARIA S. | Public Employee & Union Grievance | \$0.00 |
| 133327 | CRUZ FRANCO, GLORIA | Pension/Retiree | \$0.00 |
| 2673 | CRUZ SANTIAGO, MARISOL | Pension/Retiree | \$0.00 |
| 28456 | DE PEREZ DELGADO, VANESSA | Public Employee & Union Grievance | \$0.00 |

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| 6155 | DEGLANS RODRÍGUEZ, REGIS | Public Employee | \$0.00 |
| 9931 | DEL ENCARNACION RIVERA, MARIA | Public Employee | \$0.00 |
| 84465 | DEL VALLE FELICIANO, KAREN | Public Employee | \$0.00 |
| 30132 | DIAZ ORTIZ, ANGEL L | Public Employee & Union Grievance | \$0.00 |
| 46660 | DOMINGUEZ PEREZ, JAVIER E. | Public Employee | \$0.00 |
| 79345 | ECHEVARRIA SANTIAGO, LYDIA | Public Employee & Union Grievance | \$0.00 |
| 15393 | ESCABI PADILLA, PORFIRIO | Pension/Retiree | \$0.00 |
| 15785 | ESCOBAR VARGAS, RICARDO | Pension/Retiree | \$0.00 |
| 12191 | ESTHER RIOS DE SANTIAGO C/P ESTHER RIOS CRESPO | Public Employee & Pension/Retiree | \$0.00 |
| 60905 | FALCON AYALA, JEANNETTE | Public Employee & Union Grievance | \$0.00 |
| 65397 | FARGAS LLANOS, NANCY | Public Employee | \$0.00 |
| 20083 | FERNANDEZ FLORES, HAMILTON | Public Employee | \$0.00 |
| 5716 | FERREIRA MERCED, GIOVANNA | Public Employee | \$0.00 |
| 7947 | GARCIA, CARMELO RONDON | Public Employee | \$0.00 |
| 14088 | GONZALEZ CLASS, CARMEN | Public Employee | \$0.00 |
| 20188 | GONZALEZ, ANA SOSTRE | Public Employee | \$0.00 |
| 20189 | GONZALEZ, ELISA ALBARRAN | Public Employee | \$0.00 |

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| 9609 | HERNÁNDEZ OCAÑA, MANUEL G. | Public Employee & Union Grievance | \$0.00 |
| 6501 | HERNANDEZ RODRIGUEZ, JOSE | Pension/Retiree | \$0.00 |
| 23402 | HERNÁNDEZ SÁNCHEZ, JUAN R. | Pension/Retiree | \$0.00 |
| 6174 | IRIZARRY TORRES, NEMESIO | Public Employee | \$0.00 |
| 17990 ¹ | IRIZARRY YAMBO, JOSE A | Public Employee | \$0.00 |
| 139815-1 | LEBRON DIAZ, JAMIE | Public Employee | \$0.00 |
| 30316 | LEON RIVERA, CARMEN A | Public Employee & Union Grievance | \$0.00 |
| 5466 | LOPEZ ABRIL, RAFAEL | Public Employee | \$0.00 |
| 40052 | LOPEZ TORRES, MADELINE | Public Employee & Union Grievance | \$0.00 |
| 43323 | LORENZO-PEREZ, MIGDALIA | Pension/Retiree | \$0.00 |
| 33793 | MADERA DEL VALLE, CESAR | Public Employee & Union Grievance | \$0.00 |
| 136239 | MAISONAVE HERNANDEZ, JUDITH N | Public Employee | \$0.00 |
| 131785 | MAISONAVE HERNANDEZ, JUDITH N | Public Employee | \$0.00 |
| 12237-1 | MALDONADO REYES, VILMA | Pension/Retiree | \$0.00 |
| 128281 | MARIA DOLORES ZENO - JUAN G. COLON ZENO HEREDERO | Public Employee | \$0.00 |
| 48117 | MARRERO COLON, EDGARDO | Public Employee | \$0.00 |
| 109786 | MARRERO TORRES, ROSALINA | Public Employee | \$0.00 |

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| 116768 | MARTINEZ COURET, LINEL | Public Employee | \$0.00 |
| 14951 | MARTINEZ ROMAN, PATSY | Public Employee & Pension/Retiree | \$0.00 |
| 2676 | MAS RODRIGUEZ, CARLOS ELIZABETH | Public Employee & Union Grievance | \$0.00 |
| 2873 | MASS RODRIGUEZ, CARLOS E | Public Employee & Pension/Retiree | \$0.00 |
| 36274-1 | MASSANET NOVALES, WANDA I. | Pension/Retiree | \$0.00 |
| 49167 | MIRANDA CRISTOBAL, LILLIAM | Public Employee | \$0.00 |
| 118002 | MIRANDA RODRIGUEZ, ROSA NELLY | Public Employee & Union Grievance | \$0.00 |
| 20133 | MONJE RIVERA, MOISES | Public Employee | \$0.00 |
| 54700 | MORALES CORDERO, JESUS R. | Public Employee | \$0.00 |
| 12978 | MORALES MARTINEZ, RAFAEL | Public Employee | \$0.00 |
| 5596 | MORALES OLMOS, SONIA | Public Employee | \$0.00 |
| 51119 | MORALES VAZQUEZ, MARGARITA | Public Employee & Pension/Retiree | \$0.00 |
| 84184 | MORALES VAZQUEZ, MARGARITA | Public Employee & Pension/Retiree | \$0.00 |
| 6202 | MORALES, CARMELO HERNANDEZ | Public Employee | \$0.00 |
| 12968 | NAZARIO FABRE, ANDRES | Public Employee | \$0.00 |
| 37762 | NEGRON PADILLA, JOSE | Public Employee & Union Grievance | \$0.00 |
| 20089 | NOGUERAS VALLE, JOSE | Public Employee | \$0.00 |

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| 135910 ¹ | OLAN RAMIREZ, AIDA L. | Pension/Retiree | \$0.00 |
| 71192 | ORFILA HERNANDEZ, EDWIN | Public Employee & Union Grievance | \$0.00 |
| 33856 | ORTIZ GUEVARA, LUIS R | Public Employee & Union Grievance | \$0.00 |
| 41292 | ORTIZ MONTES, CESAR LUIS | Public Employee | \$0.00 |
| 73467 | ORTIZ ORTIZ, JOANSELLE | Public Employee & Union Grievance | \$0.00 |
| 6080 | ORTIZ ORTIZ, WANDA | Public Employee | \$0.00 |
| 5588 | ORTIZ SANCHEZ, CORALY M. | Public Employee | \$0.00 |
| 42963 | OSORIO CEPEDA, MARIBEL | Public Employee & Union Grievance | \$0.00 |
| 20194 | PENA COLON, ARTEMIO | Public Employee & Union Grievance | \$0.00 |
| 164861 | PEREZ FONSECA, ELIAS | Public Employee & Pension/Retiree | \$0.00 |
| 20111 | PEREZ SERRANO, JESUS | Public Employee & Union Grievance | \$0.00 |
| 20322 | PEREZ-GARCIA, EMILIO | Public Employee & Union Grievance | \$0.00 |
| 19257-1 | PONCE MEDICAL SCHOOL FOUNDATION INC | Tax Refund | \$28,496.00 |
| 39486 | QUILES, EDWIN RAMOS | Public Employee & Union Grievance | \$0.00 |
| 108604 | RAMOS OSTOLAZA, ALBA E. | Public Employee & Pension/Retiree | \$0.00 |
| 6227 | RAMOS PITRE, DAISY | Public Employee | \$0.00 |
| 31980 | RIVERA ALICEA, JOSE LUIS | Pension/Retiree | \$0.00 |

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| 48490 | RIVERA MARRERO, DENIS | Public Employee | \$0.00 |
| 28899 | RIVERA MEDINA, GILBERTO | Pension/Retiree | \$0.00 |
| 49299 | RIVERA MIRANDA, ALBA IRIS | Public Employee | \$0.00 |
| 97509 ¹ | RIVERA MIRANDA, MARITZA M. | Public Employee | \$0.00 |
| 13195 | RIVERA ROJAS, VIRGEN M | Public Employee & Union Grievance | \$0.00 |
| 138178 ¹ | RIVERA, MIGDALIA ARROYO | Public Employee | \$0.00 |
| 5773 | RODRIGUEZ GARCIA, MARIBEL | Public Employee & Union Grievance | \$0.00 |
| 47150 | RODRIGUEZ LOPEZ, SANDRA I | Public Employee & Union Grievance | \$0.00 |
| 152436 | RODRIGUEZ SANTOS, MARILYN | Public Employee & Union Grievance | \$0.00 |
| 40589 | ROMAN MALDONADO, YELITZA | Public Employee & Union Grievance | \$0.00 |
| 38969 | RUIZ ALVAREZ, JORGE A. | Public Employee & Union Grievance | \$0.00 |
| 30711 | SALGADO RODRIGUEZ, ENRIQUE | Public Employee & Union Grievance | \$0.00 |
| 19537 | SALICRUP, PEDRO | Public Employee | \$0.00 |
| 79916 | SANTANA VAZQUEZ, CARLOS M | Public Employee & Union Grievance | \$0.00 |
| 20134 | SANTIAGO GARCIA, EDUARDO | Public Employee & Union Grievance | \$0.00 |
| 5668 | SANTIAGO LÓPEZ, MARÍA | Public Employee | \$0.00 |
| 5892 | SEDA RIVERA, IVONNE | Public Employee | \$0.00 |

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| 54675 | SERRANO ROBLES, CARMEN EUGENIA | Public Employee | \$0.00 |
| 21351 | SERVICE EMPLOYEES INTERNATIONAL UNION | Union Grievance | \$0.00 |
| 123829 | SILVA CARO, ROSA M | Public Employee | \$0.00 |
| 144064 | SOLIS DE JESUS, NILDA | Public Employee | \$0.00 |
| 19939 | SOSTRE GONZALEZ, ANA | Public Employee | \$0.00 |
| 23387 | SURÉN FUENTES, MILDRED I | Pension/Retiree | \$0.00 |
| 5490 | TAMARIS VARGAS, CELIA | Public Employee | \$0.00 |
| 6078 | TORRES CRUZ, MIGUEL E | Public Employee | \$0.00 |
| 12761 | TORRES FIGUEROA, JOEDDY | Public Employee & Union Grievance | \$0.00 |
| 6245 | TRAVIESO FIGUEROA, HARIEL | Public Employee & Union Grievance | \$0.00 |
| 32252 | TRUJILLO-RODRIGUEZ, NORBERTO | Pension/Retiree | \$0.00 |
| 5843 | VALENTIN TORRES, RICARDO C | Public Employee & Union Grievance | \$0.00 |
| 145129 ¹ | VAZQUEZ BORRERO, CINDY | Public Employee | \$0.00 |
| 20178 | VAZQUEZ, HERIBERTO | Public Employee | \$0.00 |
| 19870 | VEGA BERRIOS, FERNANDO | Public Employee | \$0.00 |
| 134201 ¹ | VEGA KLIMEZEK, SARAY N. | Public Employee | \$0.00 |
| 6148 | VEGA LÓPEZ, WILLIAM | Public Employee & Union Grievance | \$0.00 |

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| 12675 | VELAZQUEZ MUNOZ, HECTOR | Public Employee | \$0.00 |
| 20011 | VILLEGAS LEVIS, NOELIS | Public Employee | \$0.00 |